

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE

LEHMAN BROTHERS HOLDINGS INC.,
et al,
Debtor.



DAN IANELLO
Appellant,

Bankr. No. 08-13555(SCC)
Adv. No. 1906397

v.

LEHMAN BROTHERS HOLDINGS INC.
Appellee.

RESPONSE TO COUNTER DESIGNATION OF RECORDS

Appellant, Dan Ianello, pursuant to Federal Rule of Bankruptcy Procedure 8009(a), hereby designates the following Statement to be included on record of Appeal. The comments are in response to the additional items the Appellee added to the Designation of Records. Dan Ianello seek to highlight the following Statements.

STATEMENTS

1. Designation Number 22, ECF # 59555 of Appellee's response – Dan Ianello respectfully quotes and states that

"LBHI and JPMCB/JPMSI are codebtors and thus affiliates in this bankruptcy via common control. JPMCB/JPMSI guaranteed the claims of all of its affiliates with LBHI's September 9, 2008 Guarantee and Security Agreement. Therefore, my CTs guaranteed claims are parity with the CTs held by JPMSI or JPMCB affiliates per the CTs relevant prospectus. "

2. Supporting basis for Designation Number 22, ECF # 59555:

*** LBHI's AND JPMCB's SETTLEMENT AGREEMENT DATED 2/1/2017 - Docket 54683 page 25 of 53 ***

"Unaffected Matters" means claims filed by or on behalf of any JPMorgan Entity or any affiliates or funds of a JPMorgan Entity, or in which any JPMorgan Entity or any

affiliates or funds of a JPMorgan Entity has an interest, that are not Settled Matters, including without limitation claims filed by or on behalf of a JPMorgan Entity as agent, for a customer or for a fund that it manages, claims relating to Canary Wharf, claims held from time to time by a JPMorgan Entity's distressed claims trading desk, and any other claims that JPMorgan did not assert were covered by LBHI's August and September 2008 guaranties and security agreements in favor of JPMCB's subsidiaries and affiliates.

For the avoidance of doubt, claims relating to the LBSF Action are not Unaffected Matters. Lehman reserves all objections and defenses to the Unaffected Matters."

3. The Lehman Brothers Holdings Incorporated Capital Trusts III, IV, V and VI are on parity based on the Guarantee Lehman Brothers Holdings Inc. signed.
4. The Lehman Brothers Holdings Incorporated Capital Trusts III, IV, V and VI are on parity with the Guarantee that JPMCB and LBHI signed, on parity with the ECAPs and on parity with the most senior preference shares issued by LBIE.

Respectfully Submitted,

Dated: August 21st, 2019



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